

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
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AFFIDAVIT OF SERVICE

I, Darlene Calderon, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Reorganized Debtors in the above-captioned cases.

On April 27, 2010, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification and (ii) upon the parties listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Order Pursuant to 11 U.S.C. §§ 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Proofs of Claim Filed by the IAM, the IBEW, and the IUOE ("Claims Objection Order Regarding Certain IAM, IBEW, and IUOE Claims") (Docket No. 19834) [a copy of which is attached hereto as Exhibit C]
- 2) Joint Stipulation and Agreed Order Between Reorganized Debtors and Twin Corporation Compromising and Allowing Proof of Claim Number 8523 (Twin Corporation) (Docket No. 19925) [a copy of which is attached hereto as Exhibit D]
- 3) Joint Stipulation and Agreed Order Between Reorganized Debtors and 2088343 Ontario Limited Compromising and Allowing Proof of Claim Number 4769 (2088343 Ontario Limited) (Docket No. 19926) [a copy of which is attached hereto as Exhibit E]
- 4) Joint Stipulation and Agreed Order Resolving ACE Companies' Contract Objection (Docket No. 19933) [a copy of which is attached hereto as Exhibit F]
- 5) Joint Stipulation and Agreed Order Between Reorganized Debtors and LTC Roll & Engineering Co. Compromising and Allowing Proof of Claim Number 5 (LTC Roll & Engineering Co.) (Docket No. 19944) [a copy of which is attached hereto as Exhibit G]

- 6) Joint Stipulation and Agreed Order Between Reorganized Debtors and Emhart Technologies, LLC Compromising and Allowing Proof of Claim Number 6670 (Emhart Technologies, LLC) (Docket No. 19945) [a copy of which is attached hereto as Exhibit H]
- 7) Joint Stipulation and Agreed Order Between Reorganized Debtors and Robert Bosch LLC Disallowing and Expunging Proof of Claim Number 13620 (Robert Bosch LLC f/k/a Robert Bosch Corporation) (Docket No. 19946) [a copy of which is attached hereto as Exhibit I]
- 8) Joint Stipulation and Agreed Order Between Reorganized Debtors, Hyundai Motor Company, and Hyundai Motor America Disallowing and Expunging Proofs of Claim Numbers 15584, 15585, 15586, 15587, 15588, 15589, 15590, 15591, 15592, 15593, 15594, and 15595 (Hyundai Motor Company and Hyundai Motor America) (Docket No. 19950) [a copy of which is attached hereto as Exhibit J]
- 9) Joint Stipulation and Agreed Order Between Reorganized Debtors and Jeremiah J. Saunders Compromising and Allowing Proof of Claim Number 9438 (Docket No. 19951) [a copy of which is attached hereto as Exhibit K]
- 10) Joint Stipulation and Agreed Order Between Reorganized Debtors, Contrarian Funds, LLC, and Omron Dualtec Automotive Electronics, Inc. Compromising and Allowing Proof of Claim Number 12669 (Contrarian Funds, LLC as Assignee of Omron Dualtec Electronics, Inc.) (Docket No. 19952) [a copy of which is attached hereto as Exhibit L]

On April 27, 2010, I caused to be served the document listed below upon the parties listed on Exhibit M hereto via postage pre-paid U.S. mail:

- 11) Order Pursuant to 11 U.S.C. §§ 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging Proofs of Claim Filed by the IAM, the IBEW, and the IUOE (“Claims Objection Order Regarding Certain IAM, IBEW, and IUOE Claims”) (Docket No. 19834) [a copy of which is attached hereto as Exhibit C]

On April 27, 2010, I caused to be served the document listed below upon the party listed on Exhibit N hereto via postage pre-paid U.S. mail:

- 12) Joint Stipulation and Agreed Order Between Reorganized Debtors and Twin Corporation Compromising and Allowing Proof of Claim Number 8523 (Twin Corporation) (Docket No. 19925) [a copy of which is attached hereto as Exhibit D]

On April 27, 2010, I caused to be served the document listed below upon the party listed on Exhibit O hereto via postage pre-paid U.S. mail:

- 13) Joint Stipulation and Agreed Order Between Reorganized Debtors and 2088343 Ontario Limited Compromising and Allowing Proof of Claim Number 4769 (2088343 Ontario Limited) (Docket No. 19926) [a copy of which is attached hereto as Exhibit E]

On April 27, 2010, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via postage pre-paid U.S. mail:

- 14) Joint Stipulation and Agreed Order Resolving ACE Companies' Contract Objection (Docket No. 19933) [a copy of which is attached hereto as Exhibit F]

On April 27, 2010, I caused to be served the document listed below upon the party listed on Exhibit Q hereto via postage pre-paid U.S. mail:

- 15) Joint Stipulation and Agreed Order Between Reorganized Debtors and LTC Roll & Engineering Co. Compromising and Allowing Proof of Claim Number 5 (LTC Roll & Engineering Co.) (Docket No. 19944) [a copy of which is attached hereto as Exhibit G]

On April 27, 2010, I caused to be served the document listed below upon the party listed on Exhibit R hereto via postage pre-paid U.S. mail:

- 16) Joint Stipulation and Agreed Order Between Reorganized Debtors and Emhart Teknologies, LLC Compromising and Allowing Proof of Claim Number 6670 (Emhart Teknologies, LLC) (Docket No. 19945) [a copy of which is attached hereto as Exhibit H]

On April 27, 2010, I caused to be served the document listed below upon the party listed on Exhibit S hereto via postage pre-paid U.S. mail:

- 17) Joint Stipulation and Agreed Order Between Reorganized Debtors and Robert Bosch LLC Disallowing and Expunging Proof of Claim Number 13620 (Robert Bosch LLC f/k/a Robert Bosch Corporation) (Docket No. 19946) [a copy of which is attached hereto as Exhibit I]

On April 27, 2010, I caused to be served the document listed below upon the party listed on Exhibit T hereto via postage pre-paid U.S. mail:

18) Joint Stipulation and Agreed Order Between Reorganized Debtors, Hyundai Motor Company, and Hyundai Motor America Disallowing and Expunging Proofs of Claim Numbers 15584, 15585, 15586, 15587, 15588, 15589, 15590, 15591, 15592, 15593, 15594, and 15595 (Hyundai Motor Company and Hyundai Motor America) (Docket No. 19950) [a copy of which is attached hereto as Exhibit J]

On April 27, 2010, I caused to be served the document listed below upon the party listed on Exhibit U hereto via postage pre-paid U.S. mail:

19) Joint Stipulation and Agreed Order Between Reorganized Debtors and Jeremiah J. Saunders Compromising and Allowing Proof of Claim Number 9438 (Docket No. 19951) [a copy of which is attached hereto as Exhibit K]

On April 27, 2010, I caused to be served the document listed below upon the parties listed on Exhibit V hereto via postage pre-paid U.S. mail:

20) Joint Stipulation and Agreed Order Between Reorganized Debtors, Contrarian Funds, LLC, and Omron Dualtec Automotive Electronics, Inc. Compromising and Allowing Proof of Claim Number 12669 (Contrarian Funds, LLC as Assignee of Omron Dualtec Electronics, Inc.) (Docket No. 19952) [a copy of which is attached hereto as Exhibit L]

Dated: April 30, 2010

/s/ Darlene Calderon

Darlene Calderon

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 30th day of April, 2010, by Darlene Calderon, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Aimee M. Parel

Commission Expires: 9/27/13

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	EMAIL	PARTY / FUNCTION
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Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	patrick.healy@lawdeb.com	Indenture Trustee

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Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656		201-930-7483		Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
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Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	Counsel to Bing Metals Group, Inc.; General Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Thelen Reid Brown Raysman & Steiner LLP	Marcus O. Colabianchi	101 Second St Ste 1800		San Francisco	CA	94105-3606		415-369-7301	415-369-8764	Counsel to Oki Semiconductor Company
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	Conflicts counsel to Debtors
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	185 Asylum Street	CityPlace I 35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	Counsel to Barnes Group, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	Counsel to Nissan North America, Inc.
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekwall & Strok, LLP	Lei Lei Wang Ekwall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	Counsel to Toshiba America Electronic Components, Inc.
WL Ross & Co., LLC	Stephen Toy	1166 Avenue of the Americas		New York	NY	10036-2708		212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

EXHIBIT C

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
: Case No. 05-44481 (RDD)
DPH HOLDINGS CORP., et al., :
: Reorganized Debtors. : (Jointly Administered)
:
----- x

ORDER PURSUANT TO 11 U.S.C. §§ 502(b) AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING PROOFS OF CLAIM FILED BY THE
IAM, THE IBEW, AND THE IUOE

("CLAIMS OBJECTION ORDER REGARDING
CERTAIN IAM, IBEW, AND IUOE CLAIMS")

Upon the Debtors' Thirty-Fourth Omnibus Objection Pursuant To 11 U.S.C.
§ 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims,
(B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended
Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers'
Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely
Claims, (II) Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation
Claims, And (C) Individual Workers' Compensation Claims Asserting Priority,
(III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled
Claims (Docket No. 17182) (the "Thirty-Fourth Omnibus Claims Objection"), filed by Delphi
Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the
above-captioned cases (collectively, the "Debtors"); and upon the joint response of the
International Union of Operating Engineers (the "IUOE") Locals 18-S, 101-S, and 832-S, to the
Thirty-Fourth Omnibus Claims Objection (Docket No. 18332); and upon the joint response of

the International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78 (collectively, the "IAM") and the International Brotherhood of Electrical Workers and its Local 663 (collectively, the "IBEW") to the Thirty-Fourth Omnibus Claims Objection (Docket No. 18334); and upon the Reorganized Debtors' Supplemental Reply Regarding Certain Union Claims (Docket No. 19157); and upon the Unions' Supplemental Response To Supplemental Reply Regarding Certain Union Claims (Docket No. 19190); and upon the Reorganized Debtors' Second Supplemental Reply To Unions' Supplemental Response Regarding Certain Union Claims (Docket No. 19203); and upon the December 18, 2009 sufficiency hearing; and upon the Reorganized Debtors' Brief Requesting Entry Of An Order Disallowing And Expunging Proofs Of Claim Filed By The IAM, The IBEW, And The IUOE (Docket No. 19402); and upon the Unions' Brief In Opposition To Debtors' Motion To Disallow And Expunge Proofs Of Claim Filed By The IAM, The IBEW And The IUOE (Docket No. 19595); and upon the Reorganized Debtors' Reply To Unions' Brief In Opposition To Debtors' Motion To Disallow And Expunge Proofs Of Claim Filed By The IAM, The IBEW, And The IUOE (Docket No. 19668); and upon the letter of the IAM and IBEW dated March 17, 2010 (Docket No. 19697) (collectively, with Docket Nos. 17182, 18332, 18334, 19157, 19190, 19203, 19402, 19595, 19668 and 19697, the "Pleadings"); and upon the record of the March 18, 2010 sufficiency hearing held on the Thirty-Fourth Omnibus Claims Objection to the Union Claims;¹ and after due deliberation thereon; and good and sufficient cause appearing for the reasons stated in the Court's Modified Bench Ruling attached as Exhibit A hereto (the "Modified Bench

¹ Capitalized terms used and not otherwise defined herein shall have the meanings subscribed to them in the IAM, IBEW, And IUOE Proofs Of Claim Brief.

Ruling"), which modifies and supersedes the Court's bench ruling set forth on the transcript of the March 18, 2010 hearing,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. On November 18, 2009, DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") filed the Notice of Sufficiency Hearing with Respect to Debtors' Objection to Proofs of Claim Nos. 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 2539, 3175, 5408, 6468, 6668, 7269, 9396, 10570, 10571, 10835, 10836, 10964, 10965, 10966, 10967, 10968, 12251, 13464, 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 14751, 15071, 15075, 15513, 15515, 15519, 15520, 15521, 15524, 15525, 15532, 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, 15595, 16175, 16591, 16849, And 16850 (Docket No. 19108) (the "Sufficiency Hearing Notice").

B. The IUOE Local 101-S, the holder of proofs of claim numbers 13663 and 13730, was properly and timely served with a copy of the Thirty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order with respect to the Thirty-Fourth Omnibus Claims Objection, the notice of the deadline for responding to the Thirty-Fourth Omnibus Claims Objection, the Sufficiency Hearing Notice, and the Pleadings filed by the Reorganized Debtors.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

C. The IUOE Local 18-S, the holder of proofs of claim numbers 13734 and 15071, was properly and timely served with a copy of the Thirty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Claims Objection Procedures Order, the proposed order with respect to the Thirty-Fourth Omnibus Claims Objection, the notice of the deadline for responding to the Thirty-Fourth Omnibus Claims Objection, the Sufficiency Hearing Notice, and the Pleadings filed by the Reorganized Debtors.

D. The IUOE Local 832-S, the holder of proofs of claim numbers 13699 and 15075, was properly and timely served with a copy of the Thirty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Claims Objection Procedures Order, the proposed order with respect to the Thirty-Fourth Omnibus Claims Objection, the notice of the deadline for responding to the Thirty-Fourth Omnibus Claims Objection, the Sufficiency Hearing Notice, and the Pleadings filed by the Reorganized Debtors.

E. The IAM, the holder of proofs of claim numbers 13863 and 14334, was properly and timely served with a copy of the Thirty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Claims Objection Procedures Order, the proposed order with respect to the Thirty-Fourth Omnibus Claims Objection, the notice of the deadline for responding to the Thirty-Fourth Omnibus Claims Objection, the Sufficiency Hearing Notice, and the Pleadings filed by the Reorganized Debtors.

F. The IBEW, the holder of proofs of claim numbers 13875 and 14350, was properly and timely served with a copy of the Thirty-Fourth Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Claims Objection Procedures Order, the proposed order with respect to the Thirty-Fourth Omnibus Claims Objection, the notice of

the deadline for responding to the Thirty-Fourth Omnibus Claims Objection, the Sufficiency Hearing Notice, and the Pleadings filed by the Reorganized Debtors.

G. This Court has jurisdiction over the contested matters set forth in the Pleadings pursuant to 28 U.S.C. §§ 157 and 1334. The Pleadings are core proceedings under 28 U.S.C. § 157(b)(2). Venue of these cases and the Pleadings in this district is proper under 28 U.S.C. §§ 1408 and 1409.

H. Each of the Union Claims referenced herein should be disallowed and expunged in its entirety. For the reasons stated by this Court in the Modified Bench Ruling, the Unions have failed to sufficiently plead a prima facie claim; therefore the Union Claims should be disallowed and expunged.

I. The relief requested in the Thirty-Fourth Omnibus Claims Objection and the Pleadings filed by the Reorganized Debtors, with respect to the Union Claims, is in the best interests of the Reorganized Debtors, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. Each of proofs of claim numbers 13663, 13699, 13730, 13734, 13863, 13875, 14334, 14350, 15071, and 15075 is hereby disallowed and expunged in its entirety.

2. Entry of this order is without prejudice to the Reorganized Debtors' right to object to any other claims, as such term is defined in 11 U.S.C. § 101(5) (each, a "Claim"), in these chapter 11 cases, or to further object to Claims that are the subject of the Thirty-Fourth Omnibus Claims Objection, on any grounds whatsoever.

3. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claims subject to the Thirty-Fourth Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

4. The disallowance of each Union Claim hereunder constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each such Union Claim. Any stay of this order shall apply only to the contested matter which involves such Union Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

5. Kurtzman Carson Consultants LLC is hereby directed to serve this order in accordance with the Claims Objection Procedures Order.

Dated: White Plains, New York
April 14, 2010

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

1 EXHIBIT A

2 UNITED STATES BANKRUPTCY COURT

3 SOUTHERN DISTRICT OF NEW YORK

4 Case No. 05-44481-rdd

6 In the Matter of:

7

8 DPH HOLDINGS CORP., ET AL.

9

10 Debtors.

11

B E T O R E

22 HON. ROBERT D. BRAIN

25 U.S. BANKRUPTCY JUDGE

24

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DPH HOLDINGS CORP., ET AL.

1

P R O C E E D I N G S

2 THE COURT: I have before me a claim objection by DPH
3 Holdings Corporation, which is the successor through the
4 confirmed and effective Chapter 11 plan for Delphi Corporation
5 and its affiliated debtors and debtors in possession with
6 regard to claims asserted against those entities. It has
7 objected to proofs of claim filed by the IAM, IBEW and IUOE,
8 all unions or union locals representing former workers for the
9 debtors who were covered by the Delphi HRP, or Delphi pension
10 plan. I'll sometimes refer to these unions as the splinter
11 unions. That's just a colloquial term to distinguish them from
12 the UAW, the United Steelworkers, and the IUE, who in the
13 aggregate represent far more of the debtors' former employees.

14 The objection originally addressed several claims by
15 the splinter unions. Based on the initial hearing on the claim
16 objection and the unions' response, I asked the parties for
17 further briefing. The first issue that I asked to be briefed
18 has now been completely clarified. It is now clear, and the
19 unions so acknowledge, that the only claims that they are
20 proceeding on at this point (having acknowledged that they have
21 no other disputed claims) are claims that they have asserted
22 for the reduction in their members' recovery of pension
23 benefits under the HRP -- or the so-called nonguaranteed claim
24 portion of their pension benefits.

25 By the "nonguaranteed claim portion," I mean the

DPH HOLDINGS CORP., ET AL.

1 following. The Delphi HRP was terminated and taken over by the
2 PBGC. Under ERISA, the PBGC is responsible for paying amounts
3 to the pension beneficiaries. The three unions seek to have
4 allowed their claims against Delphi for the amounts owed to
5 their members as beneficiaries of the terminated pension plan
6 that exceed the amounts that will be paid by the PBGC.

7 The unions assert two separate grounds, or alternative
8 grounds, for these claims.

9 First, they contend that the debtors' termination of
10 the pension plan and the subsequent creation of the benefit
11 reduction claims, or the nonguaranteed claims, violates their
12 respective collective bargaining agreements and, therefore,
13 gives rise to a breach claim.

14 Secondly, they assert, or alternatively they assert,
15 that the agreement by Delphi with the PBGC and GM in respect of
16 the treatment of the Delphi HRP, which fixed the PBGC's claim
17 under ERISA against the debtors in respect of the pension plan
18 for termination liability and facilitated the agreement by GM
19 to backstop any unpaid, nonguaranteed plan benefits for certain
20 beneficiaries of the plan -- namely the beneficiaries who were
21 members of the UAW (and the recognition of the possibility of
22 GM doing the same for other beneficiaries -- namely the
23 beneficiaries represented by the United Steelworkers and the
24 IUE), constituted a breach of fiduciary duty by Delphi in its
25 capacity as a pension plan fiduciary.

DPH HOLDINGS CORP., ET AL.

1 The debtors have raised numerous grounds for objecting
2 to these claims. The first ground, and I will focus now on the
3 unions' contract claim, is that under ERISA as amended post-
4 1986, the PBGC has been given sole control over the liability
5 of an employer/sponsor, such as the debtors, in respect of a
6 pension plan, such as the Delphi HRP, and that such liability
7 is owed uniquely to the PBGC. And, in particular, it is not
8 owed under Section 301 of the LMRA or assertable by a union,
9 notwithstanding the existence of a collective bargaining
10 agreement that requires the payment of such benefits.

11 The case law on this issue, I believe, is clear and
12 convincing that the debtors' position is correct. The leading
13 case is *United Steelworkers of America v. United Engineering,*
14 Inc., 52 F.3d 1386 (6th Cir. 1995), which discusses the state
15 of the law prior to the amendments to ERISA, in which the
16 courts, including the Sixth Circuit as well as the Second
17 Circuit, had filled in what they perceived to be a gap in ERISA
18 that enabled other parties, including unions, to assert a
19 pension underfunding claim against the employer/plan sponsor.
20 As discussed in the *United Engineering* case, it appears clear
21 that Congress, aware of such case law, amended ERISA in 1986 so
22 that employers would be liable only to the PBGC for the total
23 amount of unfunded pension benefit liabilities of a terminated
24 plan.

25 So, based on the *United Steelworkers* case and cases it

DPH HOLDINGS CORP., ET AL.

1 cites, including *In re Adams Hard Facing Company*, 129 B.R. 662
2 (W.D. Okla. 1991), and *International Association of Machinists*
3 and *Aerospace Workers v. Rome Cable Corporation*, 810 F. Supp.
4 402 (N.D.N.Y 1993), as well as the subsequent case of *In re*
5 *Lineal Group*, 226 B.R. 608 (Bankr. M.D. Tenn. 1998), I believe
6 that the unions' breach of contract claim is preempted by
7 ERISA, or, stated differently, under ERISA only the PBGC has a
8 claim for termination liability.

9 On the preemption argument, or in response to the
10 preemption argument, the unions point to one case and to a
11 theory; however, having considered both, I am not persuaded. As
12 far as the case is concerned, the unions point to an unreported
13 decision of the Sixth Circuit, Local No. 1654 *International*
14 *Brotherhood of Electrical Workers v. LG Phillips Display*
15 Components Company

16 137 Fed. Appendix 776 (6th Cir. June 7, 2005), in which the Sixth Circuit recognized that while state
17 law claims for the recovery of employee benefits are always
18 preempted by ERISA, claims involving rights created by
19 collective bargaining agreement are governed by the LMRA and,
20 at least in respect of the facts there at hand, are not
21 superseded by ERISA. The facts at hand in that case, however,
22 involved not a termination of a pension plan and the resulting
23 claim assertable after its takeover by the PBGC for the plan's
24 underfunding, or deficiency, but, rather, a fraud claim in
25 connection with the sponsor's negotiations involving the

DPH HOLDINGS CORP., ET AL.

1 termination of the plan leading to the agreement of the union
2 to receive their retirement benefits in a lump sum. There was
3 no indication in that case that the retirement benefits would
4 not be paid in full, only a dispute with regard to the factors
5 used in computing the lump sum cash payment. The Sixth Circuit
6 in that unpublished decision recognized the United Steelworkers
7 case and stated, however, that the United Steelworkers case was
8 decided on the narrow ground that ERISA preempted claims for
9 nonguaranteed pension benefits against plan sponsors because
10 ERISA had been amended to provide that plan sponsors were not
11 otherwise liable for nonguaranteed benefits.

12 The unions would interpret that sentence to state,
13 effectively, that as long as there is a separate basis for a
14 claim for nonguaranteed benefits (in the present case, under
15 the splinter unions' collective bargaining agreements), the
16 claim would not be preempted by ERISA. I do not view that to
17 be correct. I believe that the United Steelworkers case, in
18 fact, involved just such a situation as the present dispute
19 before me and, nevertheless, the Sixth Circuit, I think
20 correctly, held that the claim under Section 301 of the LMRA
21 was preempted -- as is, I believe, also required by the logic
22 of that decision as applied to the present claims of the
23 splinter unions: literally, under ERISA, the debtors are not
24 liable for such claims, except to the PBGC. And so, therefore,
25 when one looks at the terms of the collective bargaining

DPH HOLDINGS CORP., ET AL.

1 agreements here, which are set forth in the three MOUs entered
2 into by the respective splinter unions, and Delphi Corporation,
3 paragraph 2(b) of the MOUs states that "Delphi will cause the
4 frozen Delphi HRP to pay benefits in accordance with the terms
5 of the Delphi HRP and applicable law."

6 "Applicable law" here, as interpreted by the Sixth
7 Circuit based on an apt reading of ERISA, would fix the
8 sponsor's pension liability as it was fixed with the PBGC --
9 and that would be the claim, a claim, further, assertable only
10 by PBGC.

11 There is another, separate basis, as well, for
12 disallowing the splinter unions' breach of contract claims.
13 The provision of the MOUs that I just quoted, paragraph 2(b),
14 goes onto say "These benefits will not be reduced from the
15 levels in effect as of the date immediately preceding the
16 effective date of the MOU unless they are similarly reduced for
17 other retired Delphi HRP participants. The IUOE [and this is
18 also as agreed by the other two unions] agrees that Delphi
19 reserves its right to seek termination of the Delphi HRP
20 consistent with applicable law."

21 Delphi contends that the reservation of rights in the
22 last sentence of paragraph 2(b) recognizes Delphi's right to
23 terminate the HRP and to have the unions' claims be limited to
24 the claim determined by the PBGC, with no additional claim to
25 be assertable by the unions.

DPH HOLDINGS CORP., ET AL.

1 The unions contend, to the contrary, that the last
2 sentence of paragraph 2(b) recognizes only a right to terminate
3 the HRP, not a right to be relieved of a claim for breach of
4 the MOUs. As the debtors have pointed out, I have already
5 dealt with this issue to some extent in the context of the
6 splinter unions' objections to the PBGC settlement and the
7 confirmation of the debtors' modified chapter 11 plan, which
8 contemplated the implementation of the PBGC settlement. At
9 that time, in approving the PBGC settlement I found that the
10 debtors were not precluded from entering into the settlement by
11 the splinter unions' collective bargaining agreements. But in
12 that context I did not address, I believe, sufficiently for res
13 judicata or collateral estoppel purposes whether a resulting
14 breach claim had been precluded by the MOUs' own language. At
15 that time, in approving the settlement, I was requested only to
16 find that the settlement was fair and equitable and in the best
17 interests of the debtors and their estates (although I believed
18 that the reduction of the PBGC's termination or deficiency
19 claim under the settlement was consistent with Delphi's
20 obligations under the MOUs, which first recognized the debtors'
21 right to terminate the pension plan and, therefore, the
22 implicit role to be played by the PBGC in fixing the
23 termination claim). Therefore, I do not accept the debtors'
24 reading of the last sentence of paragraph 2(b) or the debtors'
25 argument that the unions are precluded by my earlier rulings

DPH HOLDINGS CORP., ET AL.

1 approving the PBGC settlement and confirming the chapter 11
2 plan from asserting their claims.

3 As quoted earlier, paragraph 2(b) of the MOUs has a
4 second, critical provision, however, which states that the
5 benefits provided under the Delphi HRP to the unions' members
6 can be reduced if they are similarly reduced for the other
7 Delphi HRP participants. I believe the record is clear that
8 with the termination of the pension plan the benefits under the
9 Delphi HRP were reduced equally, across the board, with regard
10 to all participants and, therefore, the savings provision in
11 the second sentence of paragraph 2(b) applies as an alternative
12 basis to defeat the splinter unions' breach of contract claim.

13 Again, that sentence reads, "These benefits" ["these"
14 referring to the "benefits under the terms of the Delphi
15 HRP,"] "will not be reduced from the levels in effect as of the
16 date immediately preceding the effective date unless they [the
17 "they" clearly refers to "these benefits"] are similarly
18 reduced for other retired Delphi HRP participants."

19 The record is clear that upon termination of the
20 Delphi HRP, the benefits paid by the Delphi HRP were paid pro
21 rata, across the board to the beneficiaries of the HRP by means
22 of the PBGC's claim.

23 The splinter unions argue that, as a result of the
24 PBGC settlement, GM agreed to backstop those amounts that would
25 not be paid out across the board by the Delphi HRP to the PBGC

DPH HOLDINGS CORP., ET AL.

1 and from the PBGC to the beneficiaries, but those are GM
2 benefits and not Delphi HRP benefits. So it appears clear to
3 me that under the terms of the applicable MOUs there has not
4 been a breach of the splinter unions' collective bargaining
5 agreements, even if the splinter unions had standing to assert
6 their claims notwithstanding ERISA's preemption of the right to
7 assert the deficiency claim arising upon plan termination.

8 The second basis for the splinter unions' claims, as I
9 said, is that, not as the employer or plan sponsor but as a
10 plan fiduciary, Delphi is liable for a breach of fiduciary duty
11 to each of the three unions' member beneficiaries. Before
12 discussing the nature of the fiduciary duty that Delphi would
13 have to the beneficiaries of the HRP and the alleged breach of
14 that duty, however, I should first deal with the issue of the
15 unions' standing to pursue such a claim.

16 The law in the Second Circuit and this district is
17 clear that the right to assert claims for breach of fiduciary
18 duty under ERISA is limited to the specific types of persons or
19 entities listed in Section 502 of ERISA. It is also clear that
20 the unions are not pursuing the breach of fiduciary duty claims
21 as a beneficiary of the Delphi HRP or in any other capacity
22 recognized specifically by section 502 of ERISA. Consequently,
23 the debtor has argued that the unions do not have standing to
24 bring this breach of fiduciary claim under Section 101(5) of
25 the Bankruptcy Code (defining a "claim").

DPH HOLDINGS CORP., ET AL.

1 I agree with the debtor's argument that the unions do
2 not have standing to assert their members' alleged breach of
3 fiduciary duty claims under ERISA. It is worth emphasizing
4 that this argument regarding the unions' standing is not
5 premised upon pre-emption, because the unions are correct that
6 a fiduciary duty claim against an ERISA fiduciary is not the
7 same thing as the underfunding or deficiency claim that only
8 the PBGC has standing to pursue against a plan sponsor. It is,
9 rather, based on a separate provision of ERISA, section 502.
10 However, as is clear from the case law, a claim for breach of
11 such a fiduciary duty is limited by section 502 to parties that
12 do not include the unions. See Local 100 Transport Workers
13 Union v. Rosen, 2007 WL 2042511 (S.D.N.Y. July 13, 2007);
14 Toussaint v. J.J. Wiser & Company, 2005 WL 356834 (S.D.N.Y.
15 February 13, 2005); District 65 UAW v Harper & Row Publishers
16 Inc., 576 F Supp 1468 (S.D.N.Y. 1983). See also McCabe v.
17 Trombley, 867 F. Supp. 120 (N.D.N.Y. 1994).

18 In response, the unions cite The American Medical
19 Association v. United Healthcare Corporation, 2002 U.S. Dist.
20 LEXIS 20309 (S.D.N.Y. October 23, 2002), as well as The
21 American Medical Association v. United Healthcare Corporation,
22 2003 U.S. Dist. LEXIS 1398 (January 30, 2003), in which Judge
23 McKenna gave standing to, in the first case, the American
24 Medical Association plaintiff and, in the latter case, to,
25 among others, unions, in fiduciary duty breach litigation under

DPH HOLDINGS CORP., ET AL.

1 ERISA. However, he did so after having carefully analyzed the
2 factors for associational standing set forth in International
3 Union United Auto Workers v. Brock 477 U.S. 274, 281 (1988).
4 In so doing, he made it clear in both opinions that he granted
5 standing only insofar as the relief sought by the Association
6 or the unions related to claims for injunctive or declaratory
7 relief, as opposed to a damages claim. (I also note that the
8 second order issued by Judge McKenna, which applied to the
9 unions, was, in addition to being limited to that basis,
10 entered expressly without opposition by any party.) Here, as I
11 noted, however, the splinter unions are asserting a claim
12 against Delphi's estate, payable under section 101(5) of the
13 Bankruptcy Code, even if based in equity, in money, which
14 clearly takes the unions out of the ambit of the American
15 Medical Association decisions.

16 The unions also rely on Southern Illinois Carpenters'
17 Welfare Fund v. Carpenters' Welfare Fund of Illinois, 326 F.3d
18 919, (7th Cir. 2003). However, in addition to the fact that
19 the Carpenters' Welfare Fund case, I believe, is not on point
20 with the present facts, it is also contrary to the case law
21 from the Second Circuit that I've previously cited (to the
22 extent it is on point, which, again, I don't believe to be the
23 case).

24 So, before turning to the merits of the breach of
25 fiduciary duty claim, I conclude that the unions' claims should

DPH HOLDINGS CORP., ET AL.

1 be disallowed based on the unions' lack of standing to pursue a
2 right to payment for breach of a fiduciary duty under the
3 foregoing case law and section 502 of ERISA.

4 This is not an evidentiary hearing; it is a
5 sufficiency hearing and, therefore, is generally governed by a
6 standard akin to -- in fact, on all fours with -- for purposes
7 of the claims resolution process in these cases, the standard
8 under Federal Rule of Civil Procedure 12(b)(6), Twombly and
9 Iqbal. Therefore, I am focusing only on the assertions in the
10 unions' claims and whether they would set forth, if proven,
11 legally feasible claims. I'm not weighing the evidence that
12 might be offered in their support (although, if the claims'
13 assertions simply are not plausible, given the context, in
14 which case I would require the unions to set forth more in
15 their claims or disallow them).

16 That last wrinkle really doesn't come into play here,
17 however, because of the clarification of the nature of the
18 union's breach of fiduciary duty claim as set forth in the
19 additional briefing and at oral argument. It is now clear
20 that, as far as the breach of fiduciary duty theory goes, the
21 unions contend that Delphi, as a plan fiduciary under the HRP,
22 breached its fiduciary duty essentially in two ways (and again
23 this is with the debtor wearing its hat as plan administrator
24 and not as employer/sponsor or in any other capacity).

25 First, the unions contend that although Delphi as plan

DPH HOLDINGS CORP., ET AL.

1 sponsor agreed, in the PBGC settlement, that the PBGC was
2 entitled to an allowed claim of seven billion dollars in
3 respect of the employer's termination of the pension plan,
4 settlement provided that the PBGC would have an allowed claim
5 against Delphi as plan sponsor of only three billion dollars.
6 The unions contend, therefore, that as plan administrator the
7 debtor left money on the table for itself as plan sponsor
8 rather than having it be allocated to pay a larger claim, and,
9 therefore, in essence, that it was self-dealing.

10 Secondly, the unions contend that, in the same PBGC
11 settlement agreement, Delphi agreed, along with the PBGC and
12 GM, that to the extent that the pension benefit claims of the
13 Delphi HRPs' beneficiaries would not be paid in full post-
14 termination, GM would pay the difference as far as the United
15 Auto Worker beneficiaries were concerned. The PBGC settlement
16 agreement also contemplated the possibility that the same GM
17 "top up" treatment would apply to other union member
18 beneficiaries of the Delphi HRP, such as the United Steel
19 Workers and the IUE, which treatment eventually was agreed to
20 by GM.

21 (The debtor also facilitated the so-called 414(i)
22 transfers of Delphi HRP beneficiaries' liabilities and the
23 associated plan assets to other pension plans sponsored by GM.
24 I do not believe, however, that these latter agreements are
25 being attacked by the splinter unions as a breach of fiduciary

DPH HOLDINGS CORP., ET AL.

1 duty, nor do I believe that there would be a basis for such
2 transfers to be attacked.)

3 The splinter unions' contention is, with regard to the
4 GM "top up" agreement, that Delphi was unfavorably or unfairly
5 permitting certain beneficiaries of its terminated pension plan
6 to receive additional value in the form of the GM backstop and
7 that this constituted a breach of fiduciary duty to the
8 splinter unions' member beneficiaries, who GM did not offer to
9 "top up."

10 The fiduciary duty of a plan administrator is clearly
11 different than and separate from the obligations of a plan
12 sponsor or the employer that established the plan. It's a
13 fiduciary duty that arises under ERISA, and the parties are
14 generally in agreement that under ERISA a fiduciary is one who
15 exercises authority or control respecting management or
16 disposition of the plan's assets, therefore having control over
17 the operation of the plan, as opposed to the plan's terms.

18 Delphi's decision to agree with the PBGC to the plan's
19 termination itself is clearly not a basis for a claim against
20 Delphi, as plan administrator, for breach of fiduciary duty
21 under ERISA. That was a plan sponsor function, not a plan
22 fiduciary function; it also was a step the PBGC took on its
23 own. When considering the fiduciary duty claim, the focus
24 would instead need to be upon whether, in administering the
25 plan, Delphi, as plan administrator, breached a fiduciary duty

DPH HOLDINGS CORP., ET AL.

1 under ERISA. The two cases cited by the unions in support of
2 their breach of fiduciary duty claim fall into that context.
3 Solas v. Current Development Corporation, 557 F.3d 772 (7th
4 Cir. 2009), involves an administrator's clear self dealing
5 where the trustee "finagled" a plan's termination so that he
6 and his wife would receive more than their fair share as plan
7 participants. In District 65 UAW v. Harper & Row Publishers
8 Inc., 670 F. Supp 550 (S.D.N.Y. 1987), the court found
9 potential breach of fiduciary duty liability with regard to the
10 administrator's use and actual control of the pension plan's
11 assets.

12 I simply do not see, moreover, how the provisions of
13 the PBGC settlement that contemplated the backstop by GM of
14 unpaid, nonguaranteed liabilities of the beneficiaries who were
15 members of the UAW (and the potential for doing the same for
16 other union beneficiaries) could fall into the category of a
17 breach of fiduciary duty by Delphi as plan administrator. As I
18 noted in connection with the contract portion of my ruling, the
19 amount of payments under the settlement agreement coming from
20 Delphi are not affected by the GM backstop. The GM backstop
21 involves assets of a third party, GM, and GM's agreement, for
22 its own reasons, to supplement what would be available from the
23 PBGC and, therefore, would, to my mind, under no circumstances
24 result in any misuse of the plan's assets or unfair or
25 discriminatory treatment of the HRP's beneficiaries in respect

DPH HOLDINGS CORP., ET AL.

1 of those assets by the plan administrator, Delphi.

2 The allowance of the PBGC's claim in a reduced amount
3 under the PBGC settlement agreement at least does involve,
4 indirectly, the treatment of an asset of the plan (unlike the
5 recognition of the GM backstop in the PBGC settlement), but I
6 believe it does so only superficially and not as a basis for
7 giving rise to a breach of fiduciary duty. By its terms the
8 PGGC settlement agreement was made in contemplation of the
9 PBGC's termination of the Delphi HRP, and the allowance of the
10 PBGC's claim under the settlement agreement was effectively
11 contingent upon such termination. Upon termination, the PBGC
12 would have sole control of that claim. It was the PBGC's claim
13 to assert, defend and maximize. In that context, the PBGC's
14 agreement on the claim's allowance was with Delphi as plan
15 sponsor, not as plan administrator.

16 I do not believe that Delphi had an obligation to
17 bargain against itself in that context for a higher PBGC claim.
18 Because the claim was controlled by the PBGC under the premises
19 of the settlement agreement, I do not believe, either, that
20 Delphi, as plan administrator, had an obligation to jump up and
21 intervene to insist that the PGBC's claim should be higher.
22 Instead, I believe that, given the context of the settlement
23 agreement, it was proper to look to PBGC, as the owner of the
24 claim, to protect the claim, and that Delphi's potential
25 conflict of interest was therefore mooted by the role that the

DPH HOLDINGS CORP., ET AL.

1 PBGC played. Moreover, the PBGC settlement was subject to
2 notice and Court approval, which occurred. It was not a hidden
3 transaction, like the dealings in the cases cited by the
4 unions. Consequently, I do not believe that this aspect of the
5 union's claim sets forth a claim for breach of fiduciary duty,
6 either.

7 Again, my ruling is based upon the ground rules for a
8 sufficiency hearing under the claims procedures previously
9 adopted in these cases. As I noted during oral argument, I had
10 some suspicions that ultimately the treatment of the PBGC's
11 claim did not leave the three unions' members who were
12 beneficiaries of the Delphi HRP any worse off. But I'm not
13 basing my ruling on that suspicion. In fact, I'm assuming that
14 the claim would always have been at seven billion dollars and
15 was not reduced in light of any other value that would be going
16 to beneficiaries of the plan, from the plan. However, I still
17 do not see how the debtor, as plan administrator, under the
18 circumstances where the PBGC was going to terminate the plan
19 and the amount of the claim was fixed in contemplation of that
20 termination, had an ability, as an ERISA fiduciary, to oppose
21 the PBGC's settlement of the claim at three billion dollars.

22 So, for each of those alternative reasons I will grant
23 the debtors' objection to the splinter unions' claims to the
24 extent they're based upon an alleged breach of fiduciary duty.

25 The debtors' counsel should submit an order,

DPH HOLDINGS CORP., ET AL.

1 consistent with my ruling, disallowing the claims.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)

**JOINT STIPULATION AND AGREED ORDER BETWEEN REORGANIZED
DEBTORS AND TWIN CORPORATION COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 8523**

(TWIN CORPORATION)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and Twin Corporation ("Twin" or the "Claimant") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And Twin Corporation Compromising And Allowing Proof Of Claim Number 8523 (Twin Corporation) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, (the "Petition Dates"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") and Delphi Mechatronics Systems, Inc. ("Mechatronics"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on June 26, 2006, the Claimant filed proof of claim number 8523 (the "Proof of Claim") against DAS LLC. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$56,537.23 for the sale of goods (the "Claim").

WHEREAS, on July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617).

WHEREAS, on September 4, 2007, this Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A)

Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims Identified In Nineteenth Omnibus Claims Objection (Docket No. 9225) (the "Nineteenth Omnibus Claims Objection Order"), which, among other things, modified the Claim to an unsecured non-priority claim in the amount of \$26,092.08 against DAS LLC and to an unsecured non-priority claim against Mechatronics in the amount of \$462.59.

WHEREAS, On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi, DAS LLC, and Mechatronics emerged from chapter 11 as DPH Holdings Corp., DPH-DAS LLC, and DPH Mechatronics Systems, LLC ("DPH-Mechatronics"), respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, on December 21, 2009, the Reorganized Debtors objected to the Proof of Claim pursuant to Reorganized Debtors' Fortieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Books And Records Claims, (B) Fully Satisfied Claims, And (C) Objected-To Claims To Be Disallowed, (II) Modify

And Allow Certain (A) Partially Satisfied Claims, (B) Claims To Be Further Modified, (C) Objected-To Claims To Be Modified And Allowed, And (III) Allow Certain Claims (Docket No. 19222) (the "Fortieth Omnibus Claims Objection").

WHEREAS, on January 14, 2010, the Claimant filed Creditor Twin Corporation's Response To Debtors' Notice Of Objection To Claim (Docket No. 19318) ("the Response").

WHEREAS, on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 8523 (Twin Corporation) (Docket No. 19437), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern Time) in this Court.

WHEREAS, to resolve the Fortieth Omnibus Claims Objection, the Reorganized Debtors and Twin have entered into this Stipulation, pursuant to which the Reorganized Debtors and Twin agree that the Claim should be reduced to and allowed as (a) a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$25,186.67 and (b) a general unsecured non-priority claim against DPH-Mechatronics in the amount of \$462.59.

NOW, THEREFORE, the Reorganized Debtors and Twin stipulate and agree as follows:

1. The Claim shall be reduced to and allowed as (a) a general unsecured non-priority claim against DPH-DAS LLC in the amount of \$25,186.67 and (b) a general unsecured non-priority claim against DPH-Mechatronics in the amount of \$462.59.
2. The Response is hereby deemed withdrawn with prejudice.
3. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in New York, New York, this 22nd day of April, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John Wm. Butler, Jr.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
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JOINT STIPULATION AND AGREED ORDER BETWEEN
REORGANIZED DEBTORS AND 2088343 ONTARIO LIMITED
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 4769

(2088343 ONTARIO LIMITED)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and 2088343 Ontario Limited ("208 Ontario") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And 2088343 Ontario Limited Compromising And Allowing Proof Of Claim Number 4769 (2088343 Ontario Limited) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliate, including Delphi Automotive Systems LLC ("DAS LLC"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on May 4, 2006, 1599963 Ontario Limited ("159 Ontario") filed proof of claim number 4769 (the "Proof of Claim") against DAS LLC, which asserts an unsecured non-priority claim in the amount of \$349,524.38 (CDN) in connection with an equipment loan guarantee (the "Claim").

WHEREAS, on April 30, 2007, 159 Ontario transferred the Claim to 208 Ontario pursuant to the Notice Of Transfer Of Claim Pursuant To FRBP Rule 2001(e)(2) (Docket No. 7852).

WHEREAS, on September 28, 2007, the Claim was capped in the amount of \$297,095.72 by this Court's Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) (A) Estimating And Setting Maximum Cap On Certain Contingent Or Unliquidated Claims And (B) Approving Expedited Claims Estimation Procedures (Docket No. 9685).

WHEREAS, on December 21, 2007, the Debtors objected to the Proof of Claim

pursuant to the Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Or Amended Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification, Modified Claims Asserting Reclamation, And Claim Subject To Modification That Is Subject To Prior Order (Docket No. 11588) (the "Twenty-Fourth Omnibus Claims Objection").

WHEREAS, on January 18, 2008, 208 Ontario filed 2088343 Ontario Limited's Response To Debtors' Twenty-Fourth Omnibus Claims Objection (Docket No. 12261) (the "Response").

WHEREAS, On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi and DAS LLC emerged from chapter 11 as DPH Holdings Corp and DPH-DAS LLC, respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, on February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 4769 (2088343 Ontario Limited And 1599963 Ontario Limited) (Docket No. 19442), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m.

(prevailing Eastern Time) in this Court.

WHEREAS, to resolve the Twenty-Fourth Omnibus Claims Objection, the Reorganized Debtors and 208 Ontario entered into this Stipulation, pursuant to which the Reorganized Debtors and 208 Ontario agree that the Claim should be allowed as a general unsecured non-priority claim in the amount of \$274,054.20 in U.S. dollars against DPH-DAS LLC.

NOW, THEREFORE, the Reorganized Debtors and 208 Ontario stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$274,054.20 in U.S. dollars and shall be treated as an allowed general unsecured non-priority claim against DPH-DAS LLC in accordance with the terms of the Modified Plan.

2. The Twenty-Fourth Omnibus Claims Objection, solely as it relates to the Claim, and the Response are hereby deemed withdrawn with prejudice.

3. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in New York, New York, this 22nd day of April, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
	:
DPH HOLDINGS CORP., <u>et al.</u> ,	:
	Chapter 11
	Case No.: 05-44481-RDD
Reorganized Debtors.	:
	(Jointly Administered)
	X

JOINT STIPULATION AND AGREED ORDER
RESOLVING ACE COMPANIES' CONTRACT OBJECTION

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and ACE American Insurance Company, Pacific Employers Insurance Company, and Illinois Union Insurance Company and each of their affiliates (collectively, the "ACE Companies") agree and state as follows:

WHEREAS, on October 8 and 14, 2005, Delphi Corporation and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on June 16, 2009, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (As Modified) (Docket No. 17030) (the "Modified Plan").

WHEREAS, on July 14, 2009, the ACE Companies filed a Limited Objection Of The ACE Companies To First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (As Modified) (Docket No. 18216) (the "Limited Plan Objection").

WHEREAS, on July 30, 2009, this Court entered an Order Approving Modifications Under 11 U.S.C. § 1127(b) To (I) First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified And (II) Confirmation Order (Docket No. 12359) (Docket No. 18707).

WHEREAS, Delphi Corporation and certain of its subsidiaries and affiliates and the ACE Companies entered into a Stipulation And Order Resolving Limited Objection Of The ACE Companies To Approval And/Or Confirmation Of First Amended Joint Plan Of

Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (As Modified) And Preserving Limited Objection Of The ACE Companies To Assignment Of Agreements To Buyers (the "Stipulation And Order"), a copy of which is attached hereto as Exhibit A.¹

WHEREAS, on August 14, 2009, this Court entered the Stipulation And Order (Docket No. 18793).

WHEREAS, the Stipulation And Order resolved the ACE Companies' Modified Plan Objection but did not resolve the ACE Companies' Contract Objection.

WHEREAS, the Reorganized Debtors represent that, on October 6, 2009, the Debtors substantially consummated the Modified Plan and emerged from chapter 11 as the Reorganized Debtors.

WHEREAS, to resolve the ACE Companies' Contract Objection, the Reorganized Debtors and the ACE Companies are entering into this joint stipulation and agreed order.

THEREFORE, the Reorganized Debtors and the ACE Companies stipulate and agree as follows:

1. The Reorganized Debtors represent and confirm that they have not assigned and will not assign any of the Agreements pursuant to section 365 of the Bankruptcy Code, 11 U.S.C. § 365, and the Modified Plan.

2. Based on the Reorganized Debtors' representation in paragraph 1 hereof, the ACE Companies agree to withdraw with prejudice the Contract Objection.

3. Except as expressly amended hereby, all of the terms and conditions of the Stipulation And Order shall remain in full force and effect.

¹ All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Stipulation And Order.

4. Upon the Court's entry of this joint stipulation and agreed order, the ACE Companies' Contract Objection shall be deemed withdrawn with prejudice.

So Ordered in White Plains, New York, this 23rd day of April, 2010.

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
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DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
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Debtors. : (Jointly Administered)
:
----- X

STIPULATION AND ORDER RESOLVING LIMITED OBJECTION OF THE ACE
COMPANIES TO APPROVAL AND/OR CONFIRMATION OF FIRST AMENDED
JOINT PLAN OF REORGANIZATION OF DELPHI CORPORATION AND
CERTAIN AFFILIATES, DEBTORS AND DEBTORS-IN-POSSESSION
(AS MODIFIED) AND PRESERVING LIMITED OBJECTION OF THE
ACE COMPANIES TO ASSIGNMENT OF AGREEMENTS TO BUYERS

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") and ACE American Insurance Company, Pacific Employers Insurance Company, and Illinois Union Insurance Company and each of their affiliates (collectively, the "ACE Companies") respectfully submit this Stipulation And Order Resolving Limited Objection Of The Ace Companies To Approval And/Or Confirmation Of First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (As Modified) And Preserving Limited Objection Of The ACE Companies To Assignment Of Agreements to Buyers (the "Stipulation") and agree and state as follows:

WHEREAS, prior to October 8, 2005 (the "Petition Date"), the ACE Companies and the Debtors entered into certain insurance policies and related agreements (the "Prepetition Agreements").

WHEREAS, on the Petition Date, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on January 6, 2006, this Court entered the Order Under 11 U.S.C. §§ 362, 363, 365, 1107 And 1108 Authorizing Renewal Of Insurance Coverage And Certain Related Relief (Docket No. 1779) (the "Insurance Agreement Order"), which, among other things, (i) authorizes the Debtors to assume the Prepetition Agreements pursuant to section 365(a) of the Bankruptcy Code and (ii) provides that the assumption of the Prepetition Agreements shall be evidenced by written notice from the Debtors to the ACE Companies.

WHEREAS, the Insurance Agreement Order also provides that, conditioned on the Debtors' assumption of the Prepetition Agreements, (i) all payment and reimbursement obligations owing to the ACE Companies from the Debtors under the Prepetition Agreements, to the extent that such Prepetition Agreements are assumed, are accorded administrative priority status pursuant to section 503(b)(1)(A) of the Bankruptcy Code and (ii) the Debtors are authorized to pay the ACE Companies' claims with respect to the Prepetition Agreements, to the extent such Prepetition Agreements are assumed, in the ordinary course of business.

WHEREAS, pursuant to the Insurance Agreement Order, the Debtors assumed certain Prepetition Agreements pursuant to a written notice dated January 18, 2006 (the "Assumed Agreements"), as described in the Claims Stipulation (hereinafter defined).

WHEREAS, after the Petition Date, the ACE Companies also issued certain insurance policies (collectively, the "Postpetition Agreements" and together with the Assumed Agreements, the "Agreements") to certain Debtors as named insureds.

WHEREAS, on October 2, 2007, this Court entered that certain Joint Stipulation And Agreed Order Resolving The Debtors' Thirteenth Omnibus Claims Objection And Claims Estimation Motion With Respect To Proofs Of Claim Filed By ACE American Insurance Company, Pacific Employers Insurance Company, Illinois Union Insurance Company, Esis, Inc. And Their Affiliates And Consolidating Such Proofs Of Claim entered October 2, 2007 (Docket No. 10520) (the "Claims Stipulation"), which provides in part: "Pursuant to the Insurance Agreement Order, (i) all payment and reimbursement obligations owing to the ACE Companies from the Debtors under the Assumed Agreements shall be accorded administrative priority status pursuant to section 503(b)(1)(A) of the Bankruptcy Code and (ii) the Debtors are authorized to

pay the ACE Companies' claims with respect to the Assumed Agreements in the ordinary course of business." Claims Stipulation at ¶ 8.

WHEREAS, on June 16, 2009, the Debtors filed the First Amended Plan of Reorganization of Delphi Corporation and Certain Affiliates, Debtors and Debtors in Possession (As Modified) (as further modified and filed with this Court with the same or substantially the same title, the "Modified Plan").¹

WHEREAS, on July 14, 2009, the ACE Companies filed their Limited Objection Of The ACE Companies To First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (as Modified) (the "Limited Plan Objection") (Docket No. 18216), objecting to (i) the assignment of the Agreements to the Buyers pursuant to the Modified Plan (the "Contract Objection") and (ii) the Modified Plan to the extent that it does not provide that the Reorganized Debtors or the Buyers are liable to pay the ACE Companies' claims arising under the Agreements in the ordinary course and to the definition of Allowed Claim (the "Modified Plan Objection").

WHEREAS, the ACE Companies have filed administrative expense claims against the Debtors for all payment and reimbursement obligations owing to the ACE Companies from the Debtors under the Agreements.

WHEREAS, the Debtors and the ACE Companies have reached an agreement to settle and resolve the Modified Plan Objection.

THEREFORE, in consideration of the foregoing Recitals and the provisions herein, the parties hereto stipulate and agree as follows:

¹ All capitalized terms used, without being defined in this Stipulation, shall have the meanings given to such terms in the Modified Plan.

1. This Stipulation shall become effective upon entry of an order (the "Order") of the Bankruptcy Court approving the terms set forth herein.
2. The provisions set forth herein shall be binding upon the Debtors and the ACE Companies (and the Buyers provided that the Agreements are ultimately assigned to the Buyers pursuant to the Modified Plan). Except as expressly set forth herein, nothing contained herein constitutes an admission or waiver of any right, claim or defense in favor of the Debtors or the ACE Companies pursuant to the Modified Plan or the Agreements.
3. Notwithstanding any provision in the Modified Plan, the Confirmation Order, the Modification Approval Order, or the Master Disposition Agreement to the contrary, the ACE Companies shall have Allowed Administrative Claims for all liabilities of the Debtors to the ACE Companies under the Agreements, subject to the Debtors' and the ACE Companies' respective rights, claims and defenses under the Agreements; and such liabilities shall be paid by the Debtors or the Reorganized Debtors, as applicable (and after the date of the Closing (as defined in the Master Disposition Agreement), by the Buyers, if the Agreements have been assigned to the Buyers pursuant to an order of the Court), in the ordinary course of their businesses in accordance with the terms and conditions of the Agreements.
4. Notwithstanding any provision in the Modified Plan, the Confirmation Order, the Modification Approval Order, or the Master Disposition Agreement to the contrary, the portions of the Allowed Administrative Claims of the ACE Companies, which are due and payable and have not been paid as of the date of the date of the Closing (as defined in the Master Disposition Agreement), will be paid on the first Periodic Distribution Date pursuant to section 2.1 of the Modified Plan.
5. Nothing in this Stipulation and Order is intended to or shall amend,

modify or waive any provision of the Insurance Agreement Order or the Claims Stipulation.

6. Upon execution of this Stipulation by the ACE Companies and the Debtors and entry of the Order by the Court, the ACE Companies' Modified Plan Objection shall be deemed withdrawn; and the ACE Companies reserve all rights with respect to the Contract Objection.

7. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation and the Order.

So Ordered in New York, New York, this 14th day of August, 2009

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
In re : Chapter 11
:
DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)
:
Reorganized Debtors. : (Jointly Administered)
:
----- x

JOINT STIPULATION AND AGREED ORDER BETWEEN REORGANIZED
DEBTORS AND LTC ROLL & ENGINEERING CO. COMPROMISING AND
ALLOWING PROOF OF CLAIM NUMBER 5

(LTC ROLL & ENGINEERING CO.)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and LTC Roll & Engineering Co. ("LTC" or the "Claimant") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And LTC Roll & Engineering Co. Compromising And Allowing Proof Of Claim Number 5 (LTC Roll & Engineering Co.) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, (the "Petition Dates"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on October 13, 2005, the Claimant filed proof of claim number 5 (the "Proof of Claim") against Delphi, which asserted an unsecured non-priority claim in the amount of \$38,722.98 and a priority claim in the amount of \$49,513.82 (collectively, the "Claim") for the sale of goods.

WHEREAS, on May 16, 2007, the Debtors objected to the Proof of Claim pursuant to The Debtors' Eleventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 7301) (the "Eleventh Omnibus Claims Objection").

WHEREAS, on April 10, 2007, the Claimant filed LTC Roll & Engineering Co's Response To Debtors' Eleventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section

502(B) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims (B)
Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims
Subject To Modification (Docket No. 7612) (the "Response").

WHEREAS, On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi and DAS LLC emerged from chapter 11 as DPH Holdings Corp. and DPH-DAS LLC, respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, to resolve the Eleventh Omnibus Claims Objection, the Reorganized Debtors and LTC have entered into this Stipulation, pursuant to which the Reorganized Debtors and LTC agree that the Claim should be allowed as a general unsecured non-priority claim in the amount of \$8,271.14 against DPH-DAS LLC.

NOW, THEREFORE, the Reorganized Debtors and LTC stipulate and agree as follows:

1. The Proof of Claim shall be allowed in the amount of \$8,271.14 and shall be treated as an allowed general unsecured non-priority claim against DPH-DAS LLC in accordance with the terms of the Modified Plan.

2. The Response is hereby deemed withdrawn with prejudice.
3. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 26th day of April, 2010

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)

**JOINT STIPULATION AND AGREED ORDER BETWEEN
REORGANIZED DEBTORS AND EMHART TEKNOLOGIES, LLC
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 6670**

(EMHART TEKNOLOGIES, LLC)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and Emhart Teknologies, LLC ("Emhart" or the "Claimant") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And Emhart Teknologies, LLC Compromising And Allowing Proof Of Claim Number 6670 (Emhart Teknologies, LLC) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LCC ("DAS LLC") and Delphi Mechatronic Systems, Inc. ("Mechatronics"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on May 23, 2006, the Claimant filed proof of claim number 6670 against Delphi, which asserts an unsecured non-priority claim in the amount of \$293,357.43 (the "Claim") stemming from the sale of goods.

WHEREAS, on July 13, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617).

WHEREAS, on September 4, 2007, this Court entered the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 Disallowing And Expunging Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims Identified In Nineteenth Omnibus Claims Objection (Docket No. 9225) (the "Nineteenth Omnibus Claims Objection Order"), modifying the Claim to an aggregate amount of \$188,345.08 (a) as an unsecured non-priority claim against DAS LLC in the amount of \$150,416.31, (b) as an unsecured non-priority claim against Mechatronics in the amount of \$10,800.00, and (c) as a priority claim against DAS LLC in the amount of \$27,128.77 on account of Emhart's reclamation claim against the Debtors, subject to the Debtors' right to assert certain reserved defenses against such reclamation claim.

WHEREAS, on March 27, 2008, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Ninth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Disallow And Expunge Claims Due To Cure Payments And (B) Modify General Unsecured Claims By Amount Of Cure Payments (Docket No. 13270).

WHEREAS, on April 23, 2008, Emhart filed the Response Of Emhart Teknologies Inc. To The Debtors' Twentieth-Ninth Omnibus Claims Objection (Docket No. 13450) (the "Response").

WHEREAS, on July 15, 2009, this Court entered the Order Under 11 U.S.C. § 546(c) And Amended Reclamation Procedures Order Classifying Reclamation Claims As General Unsecured Nonpriority Claims For All Purposes (Docket No. 18312), pursuant to which Emhart Teknologies' priority claim in the amount of \$27,128.77 against DAS LLC was

reclassified as a general unsecured non-priority claim in the amount of \$27,128.77 against DAS LLC.

WHEREAS, On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi, DAS LLC, and Mechatronics emerged from chapter 11 as DPH Holdings Corp., DPH-DAS LLC, and DPH Mechatronics Systems, LLC ("DPH Mechatronics"), respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, to resolve the Twenty-Ninth Omnibus Claims Objection with respect to the Proof of Claim, the Reorganized Debtors and the Claimant entered into this Stipulation, pursuant to which the Debtors and the Claimant agreed that the Proof of Claim should be allowed as a general unsecured non-priority claim against (i) DPH-DAS LLC in the amount of \$166,215.13 and (ii) DPH Mechatronics in the amount of \$10,800.00.

NOW, THEREFORE, the Reorganized Debtors and the Claimant stipulate and agree as follows:

1. The Claim shall be allowed in the amount of (i) \$166,215.13 against DPH-DAS LLC and (ii) \$10,800.00 against DPH Mechatronics and the Claim shall be treated as a general unsecured non-priority claim in accordance with the terms of the Modified Plan.
2. The Response is hereby deemed withdrawn with prejudice.
3. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 26th day of April, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11
DPH HOLDINGS CORP., et al., : Case No. 05-44481 (RDD)
Reorganized Debtors. : (Jointly Administered)

JOINT STIPULATION AND AGREED ORDER BETWEEN
REORGANIZED DEBTORS AND ROBERT BOSCH LLC
DISALLOWING AND EXPUNGING PROOF OF CLAIM NUMBER 13620

(ROBERT BOSCH LLC f/k/a ROBERT BOSCH CORPORATION)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and Robert Bosch LLC f/k/a Robert Bosch Corporation ("Bosch" or the "Claimant") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And Robert Bosch LLC Disallowing Proof Of Claim Number 13620 (Robert Bosch LLC f/k/a Robert Bosch Corporation) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 31, 2006, Bosch filed proof of claim number 13620 (the "Proof of Claim") against DAS LLC, which asserts (1) a secured claim in the amount of \$1,333,984.29 stemming from the sale of goods to Delphi (the "Trade Claim"); and (2) an unliquidated claim for additional amounts owing in the future due to warranty charges and other charges with respect to goods that Delphi had sold to Bosch that had not yet matured as of the date of the filing of the Proof of Claim or of which Bosch was not yet aware (together with the Trade Claim, the "Claim").

WHEREAS, on October 31, 2006, the Debtors objected to the Proof of Claim pursuant to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject To

Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection").

WHEREAS, on November 22, 2006, the Claimant filed the Response of Robert Bosch Corporation To Debtors' Third Omnibus Objection To Claims (Docket No. 5770) (the "Response").

WHEREAS, on April 13, 2007, this Court entered the Stipulation And Agreed Order Resolving Debtors' Third Omnibus Objection To Claims As To Robert Bosch Corporation (Docket No. 7691), which, among other things, reclassified the amounts asserted in the Proof of Claim as an unsecured claim.

WHEREAS, on October 1, 2007, this Court entered Joint Stipulation And Agreed Order Setting The Maximum Liability For Proof Of Claim Number 13620 (Docket No. 10404), which, among other things, ordered that the Trade Claim will not be allowed in any amount exceeding \$0.00.

WHEREAS, on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi and DAS LLC emerged from chapter 11 as DPH Holdings Corp. and DPH-DAS LLC, respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if

any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, to resolve the Third Omnibus Claims Objection with respect to the Proof of Claim, the Reorganized Debtors and the Claimant entered into this Stipulation, pursuant to which the Debtors and the Claimant agreed that the Proof of Claim should be disallowed and expunged in its entirety.

NOW, THEREFORE, the Reorganized Debtors and the Claimant stipulate and agree as follows:

1. The Proof of Claim shall be disallowed and expunged in its entirety.
2. The Response is hereby deemed withdrawn with prejudice.
3. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 26th day of April, 2010

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	----- x
In re	:
DPH HOLDINGS CORP., <u>et al.</u> ,	: Chapter 11
Reorganized Debtors.	: Case No. 05-44481 (RDD)
	: (Jointly Administered)
	----- x

JOINT STIPULATION AND AGREED ORDER BETWEEN REORGANIZED
DEBTORS, HYUNDAI MOTOR COMPANY, AND HYUNDAI MOTOR AMERICA
DISALLOWING AND EXPUNGING PROOFS OF CLAIM NUMBERS 15584,
15585, 15586, 15587, 15588, 15589, 15590, 15591, 15592, 15593, 15594, AND 15595

(HYUNDAI MOTOR COMPANY AND HYUNDAI MOTOR AMERICA)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), Hyundai Motor Company ("HMC"), and Hyundai Motor America ("HMA" together with HMC, the "Claimants") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors, Hyundai Motor Company, And Hyundai Motor America Disallowing And Expunging Proofs Of Claim Numbers 15584, 15585, 15586, 15587, 15588, 15589, 15590, 15591, 15592, 15593, 15594, and 15595 (Hyundai Motor Company and Hyundai Motor America) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems ("DAS LLC"), Delphi Electronics (Holding) LLC ("Delphi Electronics"), Delco Electronics Overseas Corporation ("DEOC"), Delphi Diesel Systems Corp. ("Delphi Diesel"), and Delphi Automotive Systems Korea, Inc. ("DAS Korea"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 31, 2006, HMC filed proof of claim number 15584 against DAS Korea, in an unliquidated amount ("Claim 15584") based on (a) an existing or future breach of an agreement between HMC and DAS Korea (the document is written in Korean and is attached to proof of claim) and (b) certain indemnity, contribution, common law, commercial, or other rights as related to (i) that action in the United States District Court, Eastern District of Michigan, Southern Division titled Automotive Technologies International, Plaintiff, V. BMW Of North America, Inc. et. al, Defendants, Case No. 01-CV-71700-DT (the "Michigan Action"),

and the appeals arising from such action, and/or (ii) that action in the United States District Court, District of Delaware, titled Automotive Technologies International, Plaintiff, V. Hyundai Motor America, et. al, Defendants, Case No. 06-391 (the "Delaware Action," and together with the Michigan Action, the "Actions").

WHEREAS, on July 31, 2006, HMC filed proof of claim number 15585 against Delphi, in an unliquidated amount ("Claim 15585") based on existing or future breach of certain agreements and asserted that the contractual relationship may give rise to certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMC filed proof of claim number 15586 against Delphi Electronics, in an unliquidated amount ("Claim 15586") based on (a) existing or future breach of a Basic Agreement Regarding Business Transactions between Hyundai Motor Company and Delco Electronics, LLC, formerly Delco Electronics Corporation, dated as of June 29, 1993 and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMC filed proof of claim number 15587 against DAS LLC, in an unliquidated amount ("Claim 15587") based on (a) existing or future breach of that certain Basic Agreement Regarding Business Transactions between Hyundai Motor Company and Delphi Automotive Systems, LLC, dated as of December 7, 2004 and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMC filed proof of claim number 15588 against DEOC, in an unliquidated amount ("Claim 15588") based on (a) existing or future breach of a Basic Agreement Regarding Business Transactions Between Hyundai Motor Company and Delco Electronics LLC, formerly Delco Electronics Corporation, dated as of June 29, 1993 and

(b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMC filed proof of claim number 15595 against Delphi Diesel in an unliquidated amount ("Claim 15595") based on (a) existing or future breach of a Basic Agreement Regarding Business Transactions between Hyundai, Kia Motor Company and Delphi Diesel Systems France SAS, dated as of October 20, 2003 and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMA filed proof of claim number 15589 against Delphi in an unliquidated amount ("Claim 15589") based on existing or future breach of the Agreements and asserted that the contractual relationship may give rise to certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMA filed proof of claim number 15590 against DAS Korea an unliquidated amount ("Claim 15590") based on (a) an existing or future breach of an agreement between Hyundai and DAS Korea (the document is written in Korean and is attached to proof of claim) and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMA filed proof of claim number 15591 against Delphi Electronics in an unliquidated amount ("Claim 15591") based on (a) existing or future breach of a Basic Agreement Regarding Business Transactions between Hyundai Motor Company and Delco Electronics, LLC, formerly Delco Electronics Corporation, dated as of June 29, 1993 and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMA filed proof of claim number 15592 against DAS LLC in an unliquidated amount ("Claim 15592") based on (a) existing or future breach of that certain Basic Agreement Regarding Business Transactions between Hyundai Motor Company and Delphi Automotive Systems, LLC, dated as of December 7, 2004 and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMA filed proof of claim number 15593 against DEOC in an unliquidated amount ("Claim 15593") based on (a) existing or future breach of a Basic Agreement Regarding Business Transactions between Hyundai Motor Company and Delco Electronics, LLC, formerly Delco Electronics Corporation, dated as of June 29, 1993 and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on July 31, 2006, HMA filed proof of claim number 15594 against Delphi Diesel in an unliquidated amount ("Claim 15594" together with Claim 15584, Claim 15585, Claim 15586, Claim 15587, Claim 15588, Claim 15589, Claim 15590, Claim 15591, Claim 15592, Claim 15593, and Claim 15595, the "Claims") based on (a) existing or future breach of a Basic Agreement Regarding Business Transactions between Hyundai Motor Company, Kia Motor Company and Delphi Diesel Systems France SAS, dated as of October 20, 2003 and (b) certain indemnity, contribution, common law, commercial, or other rights as related to the Actions.

WHEREAS, on February 15, 2007, the Debtors filed the Debtors' Eighth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Claims Duplicative Of Consolidated Trustee Claim, (C) Equity Claims, And (D) Protective Claims (Docket No. 6962) (the "Eighth Omnibus

Claims Objection"), by which the Debtors objected to proofs of claim numbers 15584, 15586, 15588, 15590, 15591, 15593, 15594, and 15595 on the grounds that those proofs of claim were duplicative of proofs of claim numbers 15585 and 15589 and sought an order disallowing and expunging the duplicative proofs of claim.

WHEREAS, on March 14, 2007, HMC filed Hyundai Motor Company's Response To The Ninth Omnibus Claims Objection (Docket No. 7217), in which it asserts that the proofs of claim numbers 15584, 15586, 15588, and 15595 assert different obligations against different Debtors than proof of claim number 15585 and should not be expunged (the "First Response").

WHEREAS, on March 14, 2007, HMA filed Hyundai Motor America's Response To The Ninth Omnibus Claims Objection (Docket No. 7214), in which it asserts that the proofs of claim numbers 15590, 15591, 15593, and 15594 assert different obligations against different Debtors than proof of claim number 15589 and should not be expunged (the "Second Response").

WHEREAS, on March 16, 2007, the Debtors filed the Debtors' Tenth Omnibus Objection (Procedural) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims And (B) Equity Claims (Docket No. 7300) (the "Tenth Omnibus Claims Objection"), by which the Debtors objected to proofs of claim numbers 15587 and 15592 on the grounds that those proofs of claim were duplicative of proofs of claim numbers 15585 and 15589 and sought an order disallowing and expunging the duplicative proofs of claim.

WHEREAS, on April 12, 2007, HMC filed Hyundai Motor Company's Response To Tenth Omnibus Claims Objection (Docket No. 7651), in which it asserts that the proof of

claim number 15587 asserts different obligations against different Debtors than proof of claim number 15585 and should not be expunged (the "Third Response").

WHEREAS, on April 12, 2007, HMA filed Hyundai Motor America's Response To Tenth Omnibus Claims Objection (Docket No. 7652), in which it asserts that the proof of claim number 15592 asserts different obligations against different Debtors than proof of claim number 15589 and should not be expunged (the "Fourth Response").

WHEREAS, on November 6, 2009, the Reorganized Debtors filed the Reorganized Debtors' Thirty-Eighth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain (A) Equity Interests, (B) Books And Records Claims, (C) Untimely Claims, (D) Pension, Benefit, And OPEB Claims, And (E) Workers' Compensation Claims And (II) Modify And Allow Certain Claims (Docket No. 19044) (the "Thirty-Eighth Omnibus Claims Objection"), by which the Reorganized Debtors objected to proofs of claim numbers 15585 and 15589 on the grounds that those proofs of claim were not reflected on the Reorganized Debtors' books and records and sought an order disallowing and expunging those proofs of claim.

WHEREAS, on December 7, 2009, the Claimants filed the Response Of Hyundai Motor Company and Hyundai Motor America To The Thirty-Eighth Omnibus Claims Objection (Docket No. 19151), in which they assert that Hyundai may have contingent, unknown claims against Delphi and proofs of claim numbers 15585 and 15589 should not be expunged (the "Fifth Response" together with the First Response, Second Response, Third Response and Fourth Response, the "Responses").

WHEREAS, On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates,

Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified Plan, Delphi, DAS LLC, Delphi Electronics, DEOC, Delphi Diesel, and DAS Korea emerged from chapter 11 as DPH Holdings Corp., DPH-DAS LLC, DPH Electronics (Holding) LLC, Delco Electronics Overseas LLC, DPH Diesel Systems LLC, and DPH-DAS Korea, LLC, respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, on March 25, 2010, the Reorganized Debtors filed the Notice Of Sufficiency Hearing With Respect To Debtors' Objections To Proofs Of Claim Nos. 15584, 15586, 15587, 15588, 15590, 15591, 15592, 15593, 15594, And 15595 (Docket No. 19726) and the Notice Of Sufficiency Hearing With Respect To Debtors' Objections To Proofs Of Claim Numbers 5268, 13270, 13838, 13880, 15585, 15589, 16925, 17081, 17773, 18049, 18087, 18604, 18740, 20017, And 20054 (Docket No. 19735) scheduling a sufficiency hearing on the Claims.

WHEREAS, on April 13, 2010, the Reorganized Debtors filed the Reorganized Debtors' Supplemental Reply To Responses Of Certain Claimants To Debtors' Objections To (A) Proofs Of Claim Numbers 15584, 15585, 15586, 15587, 15588, And 15595 Filed By Hyundai Motor Company And (B) Proofs Of Claim Numbers 15589, 15590, 15591, 15592, 15593, And 15594 Filed By Hyundai Motor America (Docket No. 19810) (the "Supplemental Reply")

asserting that the Claims were contingent and should be disallowed because, among other things, (i) the Claimants have not proved any set of facts that support a right to payment by the Reorganized Debtors and (ii) the contingent indemnification claims should be disallowed under 11 U.S.C. § 502(e)(1)(B).

WHEREAS, in light of the contingent nature of the Claims and other arguments asserted in the Supplemental Reply and to resolve the Eighth Omnibus Claims Objection, Tenth Omnibus Claims Objection, and Thirty-Eighth Omnibus Claims Objection with respect to the proofs of claim 15584, 15585, 15586, 15587, 15588, 15589, 15590, 15591, 15592, 15593, 15594, and 15595 (the "Proofs of Claim"), the Reorganized Debtors and the Claimant entered into this Stipulation, pursuant to which the Reorganized Debtors and the Claimants agreed that the Proofs of Claim should be disallowed and expunged in their entirety, with the Claimants reserving all of their rights to seek reconsideration of the Claims under 11 U.S.C. § 502(j) of the Bankruptcy Code and the Reorganized Debtors reserving all of their rights to contest any such request for reconsideration.

NOW, THEREFORE, the Reorganized Debtors and the Claimants stipulate and agree as follows:

1. Each of the Claims shall be disallowed and expunged in its entirety.
2. The Responses are hereby deemed withdrawn.
3. Nothing herein shall affect the rights of the Claimants to seek reconsideration of any of the Proofs of Claim under 11 U.S.C. § 502(j), and the Reorganized Debtors reserve any and all of their rights to challenge any such request for reconsideration on any basis whatsoever.

4. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 27th day of April, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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- and -

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Reorganized Debtors

/s/ Mark D. Houle

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EXHIBIT K

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	----- x
In re	:
DPH HOLDINGS CORP., <u>et al.</u> ,	Chapter 11
Reorganized Debtors.	Case No. 05-44481 (RDD)
	:
	(Jointly Administered)
	:
	----- x

JOINT STIPULATION AND AGREED ORDER BETWEEN
REORGANIZED DEBTORS AND JEREMIAH J. SAUNDERS COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 9438

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") and Jeremiah J. Saunders ("Saunders" or the "Claimant") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors And Jeremiah J. Saunders Compromising And Allowing Proof Of Claim Number 9438 (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005 (the "Petition Dates"), Delphi Corporation and certain of its subsidiaries and affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 13, 2006, the Claimant filed proof of claim number 9438 against Delphi Corporation, which asserts an unsecured non-priority claim in the amount of \$100,000.00 (the "Claim") stemming from alleged personal injuries.

WHEREAS, on February 3, 2010, the Reorganized Debtors objected to the Claim pursuant to the Reorganized Debtors' Forty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And (d) And Fed. R. Bankr. P. 3007 To (I) Modify And Allow (A) Certain Modified And Allowed Claims, (B) A Partially Satisfied Claim, And (C) Certain Partially Satisfied Scheduled Liabilities, (II) Disallow And Expunge (A) Certain Fully Satisfied Scheduled Liabilities, (B) Certain MDL-Related Claims, (C) Certain Union Claims, (D) Certain Personal Injury Claims, And (E) A Duplicate Claim, (III) Object To Certain (A) Preference-Related Claims And (B) Preference-Related Scheduled Liabilities, And (IV) Modify Certain SERP-Related Scheduled Liabilities (Docket No. 19395) (the "Forty-Fourth Omnibus Claims Objection").

WHEREAS, on March 11, 2010, the Claimant filed the Response Of Creditor Jeremiah J. Saunders (Creditor #9348) To Objection To Claim (Docket No. 19629) (the "Response").

WHEREAS, on October 6, 2009 (the "Effective Date"), the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . ." Modified Plan, art. 9.6.

WHEREAS, on March 16, 2010, to resolve the Forty-Fourth Omnibus Claims Objection, the Reorganized Debtors and the Claimant entered into this Stipulation, pursuant to which the Reorganized Debtors and the Claimant agreed that the Claim should be allowed as a general unsecured non-priority claim in the amount of \$15,000.00 against DPH Holdings Corp.

NOW, THEREFORE, the Reorganized Debtors and the Claimant stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$15,000.00 and shall be treated as an allowed general unsecured non-priority claim against DPH Holdings Corp. in accordance with the terms of the Modified Plan.
2. The Response is hereby deemed withdrawn with prejudice.
3. Allowance of the Claim is in full satisfaction of the Claim, and Saunders,

on his own behalf and on behalf of his predecessors, successors, assigns and other agents (collectively, the "Saunders Releasing Parties"), hereby waives any and all rights to assert, against any and all of the Reorganized Debtors, their predecessors, successors, assigns, parents, subsidiaries, and affiliated companies, and each of its former and current officers, directors, owners, employees, including, without limitation, former Delphi Corporation employee William Baker, and any other agents (collectively, the "Released Parties"), that the Claim is anything but a prepetition general unsecured non-priority claim against DPH Holdings Corp. The Saunders Releasing Parties further release and waive any right to assert any other claim, cause of action, demand, or liability of every kind and nature whatsoever, including those arising under contract, statute, or common law, whether or not known or suspected at this time, which relate to the Claim or which the Saunders Releasing Parties have, ever had, or hereafter shall have against the Released Parties based upon, arising out of, related to, or by reason of any event, cause, thing, act, statement, or omission occurring before the Effective Date, including, without limitation, all matters relating to the Claim.

4. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 27th day of April, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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Attorney for Jeremiah J. Saunders

- and -

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Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

EXHIBIT L

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- and -

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DPH Holdings Legal Information Website:
<http://www.dphholdingsdocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	----- x
In re	:
DPH HOLDINGS CORP., <u>et al.</u> ,	Chapter 11
Reorganized Debtors.	Case No. 05-44481 (RDD)
	(Jointly Administered)
	----- x

JOINT STIPULATION AND AGREED ORDER BETWEEN
REORGANIZED DEBTORS, CONTRARIAN FUNDS, LLC,
AND OMRON DUALTEC AUTOMOTIVE ELECTRONICS, INC.
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 12669

(CONTRARIAN FUNDS, LLC AS ASSIGNEE OF OMRON DUALTEC
ELECTRONICS, INC.)

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), Contrarian Funds, LLC ("Contrarian"), and Omron Dualtec Automotive Electronics, Inc. ("Omron") respectfully submit this Joint Stipulation And Agreed Order Between Reorganized Debtors, Contrarian Funds, LLC, And Omron Dualtec Automotive Electronics, Inc. Compromising And Allowing Proof Of Claim Number 12669 (Contrarian Funds, LLC as Assignee for Omron Dualtec Automotive Electronics, Inc.) (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8 and 14, 2005, (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 28, 2006, Contrarian filed proof of claim number 12669 (the "Proofs of Claim") against DAS LLC, which asserts an unsecured non-priority claim in the amount of \$1,001,772.49 and a priority reclamation claim in the amount of \$85,411.74 (together, the "Claim") stemming from goods sold to DAS LLC.

WHEREAS, on April 27, 2007, the Debtors objected to the Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Protective Insurance Claims, (D) Insurance Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims And Untimely Tax Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, And Claims

Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection").

WHEREAS, on May, 23, 2007, Contrarian filed the Omnibus Response Of Contrarian Funds, LLC To Debtors' Twelfth And Thirteenth Omnibus Claims Objections (Docket No. 8001) (the "First Response").

WHEREAS, on June 22, 2009, the Debtors objected to the Claim pursuant to the Debtors' Thirty-Fourth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (I) Expunge (A) Certain Pension And OPEB Claims, (B) Certain Individual Workers' Compensation Claims, (C) Certain Duplicate And/Or Amended Individual Workers' Compensation Claims, (D) Certain Untimely Individual Workers' Compensation Claims, (E) A Secured Books And Records Claim, And (F) Certain Untimely Claims, (II) Modify Certain (A) Wage And Benefit Claims, (B) State Workers' Compensation Claims, And (C) Individual Workers' Compensation Claims Asserting Priority, (III) Provisionally Disallow Certain Union Claims, And (IV) Modify And Allow Certain Settled Claims (Docket No. 17182) (the "Thirty-Fourth Omnibus Claims Objection").

WHEREAS, on July 16, 2009, Omron filed the Response Of Omron Dualtec Automotive Electronics Inc. To Debtors' Thirty-Fourth Omnibus Claims Objection (Docket No. 18336) (together with the First Response, the "Responses").

WHEREAS, on October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. In connection with the consummation of the Modified

Plan, Delphi and DAS LLC emerged from chapter 11 as DPH Holdings Corp. and DPH-DAS LLC, respectively.

WHEREAS, Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests." Modified Plan, art. 9.6.

WHEREAS, to resolve the Thirteenth Omnibus Claims Objection and the Thirty-Fourth Omnibus Claims Objections with respect to the Proof of Claim, the Reorganized Debtors Contrarian, and Omron entered into this Stipulation, pursuant to which the Debtors Contrarian and Omron agreed that the Proof of Claim should be allowed as a general unsecured non-priority claim in the amount of \$919,526.70 against DPH-DAS LLC.

NOW, THEREFORE, the Reorganized Debtors, Contrarian, and Omron stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$919,526.70 and shall be treated as an allowed general unsecured non-priority claim against DPH-DAS LLC in accordance with the terms of the Modified Plan.
2. The Responses are hereby deemed withdrawn with prejudice.
3. This Court shall retain original and exclusive jurisdiction to adjudicate any disputes arising from or in connection with this Stipulation.

So Ordered in White Plains, New York, this 27th day of April, 2010

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
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- and -

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Attorneys for DPH Holdings Corp., et al.,
Reorganized Debtors

/s/ Janice M. Stanton

CONTRARIAN FUNDS, LLC
Contrarian Capital Management, L.L.C.,
as manager
By:
Name: Janice M. Stanton
Title: Member
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/s/ Danielle Wildern Juhle, Esq.

Erin M. Casey, Esq.
Jeremy M. Downs, Esq.
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EXHIBIT M

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IBEW Local 663 on Behalf of the Employees and Retirees it Represents	Marianne G Robbins Esq	Previant Goldberg Uelmen Gratz Miller & Brueggeman SC	1555 N RiverCenter Dr Ste 202	Milwaukee	WI	53212
International Union of Operating Engineers Local 101 S on Behalf of Employees and Retirees it Represents	Barbara S Mehl sack	Gorlick Kravitz & Listhaus PC	17 State St	New York	NY	10004
International Union of Operating Engineers Local 101 S on Behalf of Employees and Retirees it Represents	International Union of Operating Engineers	Attn Richard Griffin Gen Counsel	1125 17th St NW	Washington	DC	20036
International Union of Operating Engineers Local 18 S on Behalf of Employees and Retirees it Represents	Barbara S Mehl sack Esq	Gorlick Kravitz & Listhaus PC	17 State St	New York	NY	10004
International Union of Operating Engineers Local 18 S on Behalf of Employees and Retirees it Represents	International Union of Operating Engineers	Attn Richard Griffin Gen Counsel	1125 17th St NW	Washington	DC	20036
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EXHIBIT N

Pg 134 of 150
Delphi Corporation
Special Parties

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EXHIBIT O

Pg 136 of 150
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Special Parties

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EXHIBIT P

Pg 138 of 150
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
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Duane Morris LLP	Wendy M Simkulak	1540 Broadway 14th Fl	New York	NY	10036-4086

EXHIBIT Q

Pg 140 of 150
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
Strobl & Sharp PC	Lynn M Brimer	300 E Long Lake Rd Ste 200	Bloomfield Hills	MI	48304-2376

EXHIBIT R

Pg 142 of 150
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
Miles & Stockbridge PC	Thomas D Renda Patricia A Borenstein	10 Light St	Baltimore	MD	21202

EXHIBIT S

Pg 144 of 150
Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Warner Norcross & Judd LLP	Gordon J Toering	900 Fifth Third Ctr	111 Lyon St NW	Grand Rapids	MI	49503-2487

EXHIBIT T

Pg 146 of 150
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
Pillsbury Winthrop Shaw Pittman LLP	Mark D Houle	650 Town Ctr Dr 7th Fl	Costa Mesa	CA	92626

EXHIBIT U

Pg 148 of 150
Delphi Corporation
Special Parties

Company	Contact	Address1	City	State	Zip
Morgan & Morgan PA	Randy E Schimmelpfennig	20 N Orange Ave 16th Fl	Orlando	FL	32802

EXHIBIT V

Pg 150 of 150
Delphi Corporation
Special Parties

Company	Contact	Address1	Address2	City	State	Zip
Contrarian Funds LLC	Contrarian Capital Mgmt LLC	Janice M Stanton	411 W Putnam Ave Ste 425	Greenwich	CT	06830-0000
Goldberg Kohn Bell Black Rosenbloom & Mortiz LTD	Danielle Wildern Juhle Erin M Casey Jeremy M Downs	55 E Monroe St Ste 3300		Chicago	IL	60603